

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF PLAINTIFF
SKATTEFORVALTNINGEN'S MOTION *IN LIMINE* TO EXCLUDE CERTAIN
EVIDENCE DEFENDANTS CLAIM SUPPORTS THEIR COMPARATIVE FAULT OR
STATUTE OF LIMITATIONS DEFENSES**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen ("SKAT") in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in further support of SKAT's motion *in limine* to exclude certain evidence defendants claim supports their comparative fault or statute of limitations defenses.

3. Attached hereto as Exhibit 1 is a true and correct copy of the unofficial English translation of Leif Normann Jeppesen's 2007 memorandum on stock lending, Bates-stamped document SKAT_MDL_001_00603756, SKAT_MDL_001_00603759.

4. Attached hereto as Exhibit 2 is a true and correct copy of excerpts from the transcript of the deposition of Lisbeth Rømer, dated June 3, 2021.

5. Attached hereto as Exhibit 3 is a true and correct copy of the unofficial English translation of the November 7, 2006 "Problemkatalog," Bates-stamped document SKAT_MDL_001_00517918.

6. Attached hereto as Exhibit 4 is a true and correct copy of excerpts from the transcript of the deposition of Jens Brøchner, dated April 29, 2021.

7. Attached hereto as Exhibit 5 is a true and correct copy of the unofficial English translation of the Ministry of Taxation's internal audit agency ("SIR") audit report titled, "Audit of the dividend tax administration at Tax Centre Ballerup," dated January 20, 2006, Bates-stamped document SKAT_MDL_001_00281025.

8. Attached hereto as Exhibit 6 is a true and correct copy of the unofficial English translation of the SIR audit report titled, "Investigation of the proceeds from withholding tax on foreign shareholders – dividend tax," dated May 10, 2010, Bates-stamped document SKAT_MDL_001_00281058.

9. Attached hereto as Exhibit 7 is a true and correct copy of the unofficial English translation of the SIR audit report titled, “Audit of the dividend and royalty tax for 2012,” dated May 30, 2013, Bates-stamped document SKAT_MDL_001_00281103.

10. Attached hereto as Exhibit 8 is a true and correct copy of the unofficial English translation of the SIR audit report titled, “SKAT’s follow-up to SIR’s recommendations and identified unadjusted errors from previous years,” dated June 27, 2014, Bates-stamped document SKAT_MDL_001_00280929.

11. Attached hereto as Exhibit 9 is a true and correct copy of the unofficial English translation of the SIR report titled, “SKAT’s administration of dividend tax and dividend tax refunds,” dated September 24, 2015, Bates-stamped document SKAT_MDL_001_0075835.

12. Attached hereto as Exhibit 10 is a true and correct copy of the unofficial English translation of the report by the National Audit Office of Denmark titled, “Report to the Danish Public Accounts Committee on SKAT’s administration of and the Danish Ministry of Taxation’s supervision of refund of dividend tax,” dated February 2016, Bates-stamped document SKAT_MDL_001_0075124.

I, MARC A. WEINSTEN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
August 15, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein